
Local Sales Tax Rate Change – City of Oak Ridge**Sales & Use
tax notice
#04-34**

The Tennessee Department of Revenue has been notified that the governing body of the City of Oak Ridge has increased the local sales tax rate to 2.75% by means of an ordinance, which was approved by a majority of the voters. The new local option tax rate in Oak Ridge will become effective on October 1, 2004.

The local option tax rate is applicable to the first \$1,600 of the sale price of any single article of tangible personal property sold, unless that item is specifically exempted from local tax or taxed at another rate by

statute. The local rate is also applicable to the total sales price of any taxable service. In addition, the state single article tax rate is applicable to the sales price, from \$1,600.01 up to and including \$3,200, of any item of tangible personal property.

If you have any questions concerning this change, please contact the Tennessee Department of Revenue, Taxpayer Services Division, at (615) 253-0600 or, within Tennessee only, (800) 342-1003.

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